

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Knox Community School Corp (7525)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$712,511	\$710,318	\$704,245	\$716,599	0.14%	1.75%
Group Health Insurance	222	\$243,503	\$252,961	\$288,127	\$264,621	2.10%	-8.16%
Non - Certified Salaries	120	\$293,935	\$288,577	\$279,825	\$255,009	-3.49%	-8.87%
Social Security Certified	212	\$55,476	\$56,399	\$55,652	\$55,106	-0.17%	-0.98%
Teacher Retirement Fund, After 7-1-95	216	\$51,706	\$51,820	\$51,668	\$52,705	0.48%	2.01%
Public Employees Retirement Fund	214	\$34,658	\$38,074	\$37,715	\$35,210	0.40%	-6.64%
Severance/Early Retirement Pay	213	\$22,618	\$19,784	\$22,703	\$23,306	0.75%	2.66%
Social Security Noncertified	211	\$20,858	\$20,329	\$19,586	\$18,268	-3.26%	-6.73%
Licensed Employees	135	\$15,550	\$29,675	\$26,550	\$7,300	-17.23%	-72.50%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,715	\$6,430	\$6,321	\$6,390	-1.23%	1.09%
Other Group Insurance Authorized by Statute	224	\$3,273	\$3,192	\$3,287	\$3,130	-1.11%	-4.76%
Other Technology Hardware	746	\$0	\$0	\$1,734	\$3,094	NA	78.43%
Other Professional and Technical Services	319	\$364	\$249	\$2,548	\$2,754	65.89%	8.06%
Group Life Insurance	221	\$2,735	\$2,979	\$3,119	\$2,749	0.13%	-11.85%
Operational Supplies	611	\$2,422	\$11,880	\$4,329	\$2,375	-0.49%	-45.15%
Travel	580	\$5,745	\$4,522	\$4,950	\$2,094	-22.30%	-57.69%
Dues and Fees	810	\$2,486	\$4,348	\$4,055	\$1,585	-10.64%	-60.91%
Other Communication Services	533 - 539	\$0	\$3,515	\$3,700	\$0	NA	-100.00%
Content	747	\$288	\$4,383	\$119	\$0	-100.00%	-100.00%
Repairs and Maintenance Services	430	\$1,319	\$0	\$0	\$0	-100.00%	NA
Instruction Services	311	\$400	\$0	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$1,476,562	\$1,509,435	\$1,520,233	\$1,452,295	-0.41%	-4.47%
Student Academic Achievement							
Certified Salaries	110	\$6,152,540	\$6,236,325	\$5,745,148	\$5,628,918	-2.20%	-2.02%
Group Health Insurance	222	\$1,602,381	\$1,652,476	\$1,757,112	\$1,639,803	0.58%	-6.68%
Instruction Services	311	\$348,592	\$353,678	\$507,626	\$605,188	14.79%	19.22%
Non - Certified Salaries	120	\$583,283	\$599,094	\$554,544	\$555,856	-1.20%	0.24%
Social Security Certified	212	\$452,587	\$460,618	\$422,622	\$412,804	-2.27%	-2.32%
Teacher Retirement Fund, After 7-1-95	216	\$385,205	\$408,054	\$406,157	\$400,843	1.00%	-1.31%
Transfer Tuition to Ed. Service Agencies Within State	564	\$302,450	\$306,556	\$347,154	\$274,375	-2.41%	-20.96%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Textbooks	630	\$37,622	\$187,142	\$135,218	\$128,879	36.05%	-4.69%
Severance/Early Retirement Pay	213	\$134,087	\$135,071	\$120,596	\$124,753	-1.79%	3.45%
Operational Supplies	611	\$166,218	\$164,059	\$189,481	\$117,402	-8.33%	-38.04%
Pre-2008 Object Code - Temporary Salaries	130	\$98,107	\$101,159	\$121,646	\$99,540	0.36%	-18.17%
Other Technology Hardware	746	\$39,724	\$59,394	\$6,979	\$80,796	19.42%	1057.68%
Public Employees Retirement Fund	214	\$67,606	\$78,815	\$76,310	\$76,457	3.12%	0.19%
Workers Compensation Insurance	225	\$30,000	\$98,186	\$94,954	\$73,999	25.32%	-22.07%
Teacher Retirement Fund, Prior to 7-1-95	215	\$93,352	\$85,275	\$69,409	\$73,056	-5.94%	5.25%
Content	747	\$40,327	\$24,409	\$64,191	\$64,163	12.31%	-0.04%
Computer Hardware	741	\$431,884	\$418,904	\$245,040	\$58,598	-39.31%	-76.09%
Connectivity	744	\$63,655	\$22,835	\$16,816	\$46,847	-7.38%	178.58%
Social Security Noncertified	211	\$45,469	\$43,062	\$39,023	\$38,789	-3.89%	-0.60%
Other Group Insurance Authorized by Statute	224	\$21,398	\$21,209	\$20,095	\$19,093	-2.81%	-4.99%
Unemployment Insurance	230	\$7,280	\$0	\$6,469	\$14,880	19.57%	130.01%
Instructional Programs Improvement Services	312	\$12,351	\$18,054	\$25,218	\$11,850	-1.03%	-53.01%
Group Life Insurance	221	\$11,231	\$13,088	\$13,015	\$11,597	0.80%	-10.90%
Library Books	640	\$10,224	\$15,035	\$5,919	\$9,594	-1.58%	62.10%
Travel	580	\$9,328	\$7,265	\$9,347	\$8,171	-3.26%	-12.59%
Repairs and Maintenance Services	430	\$4,663	\$7,170	\$4,581	\$5,327	3.38%	16.27%
Dues and Fees	810	\$3,317	\$1,861	\$1,915	\$2,396	-7.81%	25.12%
Data Processing Services	316	\$9,167	\$0	\$1,900	\$1,327	-38.32%	-30.14%
Periodicals	650	\$495	\$693	\$65	\$563	3.27%	766.03%
Other Supplies and Materials	615, 660 - 689	\$56	\$0	\$0	\$0	-100.00%	NA
Other Employee Benefits	241 - 290	\$1,160	\$1,000	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$500	\$6,274	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$0	\$35,223	\$0	\$0	NA	NA
Other Professional and Technical Services	319	\$0	\$82	\$0	\$0	NA	NA
Professional Development	748	\$7,900	\$0	\$0	\$0	-100.00%	NA
Equipment	730	\$15,999	\$1,232	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$11,190,158	\$11,563,297	\$11,008,551	\$10,585,863	-1.38%	-3.84%
Overhead and Operational							
Non - Certified Salaries	120	\$1,719,735	\$1,717,331	\$1,703,069	\$1,704,183	-0.23%	0.07%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Food Purchases	614	\$532,973	\$535,523	\$577,471	\$611,694	3.50%	5.93%
Light and Power - Other Than Heating and Cooling	625	\$545,186	\$582,567	\$551,674	\$523,259	-1.02%	-5.15%
Group Health Insurance	222	\$348,566	\$355,624	\$344,559	\$426,912	5.20%	23.90%
Repairs and Maintenance Services	430	\$261,208	\$357,416	\$381,429	\$358,444	8.23%	-6.03%
Vehicles	731	\$37,233	\$169,656	\$173,292	\$198,288	51.91%	14.42%
Public Employees Retirement Fund	214	\$185,403	\$191,914	\$198,054	\$193,263	1.04%	-2.42%
Insurance	520	\$381,760	\$394,319	\$292,263	\$169,326	-18.39%	-42.06%
Heating and Cooling for Buildings - Electricity	621	\$130,777	\$143,522	\$187,857	\$167,606	6.40%	-10.78%
Operational Supplies	611	\$211,269	\$162,835	\$166,312	\$164,337	-6.09%	-1.19%
Social Security Noncertified	211	\$130,284	\$130,417	\$128,416	\$128,184	-0.41%	-0.18%
Certified Salaries	110	\$167,965	\$121,836	\$108,569	\$108,569	-10.34%	0.00%
Gasoline and Lubricants	613	\$153,903	\$155,512	\$120,190	\$69,183	-18.12%	-42.44%
Board of Education Services	318	\$27,399	\$7,289	\$8,858	\$45,343	13.42%	411.87%
Other Professional and Technical Services	319	\$26,561	\$21,787	\$25,725	\$28,467	1.75%	10.66%
Water and Sewage	411	\$23,524	\$24,167	\$24,563	\$28,454	4.87%	15.84%
Telephone	531	\$22,244	\$23,475	\$24,001	\$24,531	2.48%	2.21%
Removal of Refuse and Garbage	412	\$14,922	\$19,542	\$19,158	\$22,356	10.64%	16.70%
Workers Compensation Insurance	225	\$0	\$24,547	\$24,031	\$18,500	NA	-23.02%
Dues and Fees	810	\$9,295	\$8,095	\$9,125	\$14,283	11.34%	56.53%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.00%	0.00%
Travel	580	\$23,682	\$18,978	\$13,538	\$12,255	-15.19%	-9.48%
Severance/Early Retirement Pay	213	\$21,785	\$16,089	\$10,749	\$11,465	-14.83%	6.66%
Teacher Retirement Fund, After 7-1-95	216	\$17,636	\$12,793	\$11,400	\$11,400	-10.34%	0.00%
Other Technology Hardware	746	\$5,456	\$7,855	\$6,339	\$8,981	13.27%	41.69%
Social Security Certified	212	\$18,749	\$10,653	\$8,511	\$8,599	-17.71%	1.03%
Postage and Postage Machine Rental	532	\$10,623	\$10,010	\$7,723	\$6,505	-11.54%	-15.77%
Group Life Insurance	221	\$5,115	\$5,832	\$5,439	\$5,166	0.25%	-5.03%
Other Group Insurance Authorized by Statute	224	\$5,085	\$4,898	\$4,532	\$4,590	-2.53%	1.28%
Tires and Repairs	612	\$6,359	\$5,394	\$3,084	\$3,951	-11.22%	28.10%
Equipment	730	\$7,521	\$9,216	\$7,197	\$3,766	-15.88%	-47.67%
Bank Service Charges	871	\$2,336	\$2,208	\$2,638	\$2,539	2.10%	-3.76%
Heating and Cooling for Buildings - Gas	622	\$2,373	\$2,561	\$2,917	\$1,966	-4.59%	-32.59%
Miscellaneous Objects	876 - 899	\$457	\$665	\$600	\$1,389	32.03%	131.57%
Official Bond Premiums	525	\$1,225	\$1,225	\$1,278	\$1,339	2.25%	4.79%

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Advertising	540	\$2,514	\$1,764	\$1,756	\$1,178	-17.26%	-32.92%
Connectivity	744	\$0	\$11,755	\$14,217	\$800	NA	-94.37%
Other Supplies and Materials	615, 660 - 689	\$132	\$370	\$520	\$530	41.68%	1.89%
Other Purchased Property Services	490 - 499	\$17,732	\$0	\$0	\$0	-100.00%	NA
Land and Easements	710	\$424	\$424	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$1,932	\$0	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$19,444	\$0	\$0	\$0	-100.00%	NA
Content	747	\$2,080	\$15,896	\$17,840	\$0	-100.00%	-100.00%
Staff Services	314	\$6,820	\$8,360	\$5,170	\$0	-100.00%	-100.00%
Textbooks	630	\$9,095	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$0	\$0	\$805	\$0	NA	-100.00%

Overhead and Operational Total \$5,132,782 \$5,308,322 \$5,208,869 \$5,105,599 -0.13% -1.98%

Non Operational

Redemption of Principal	831	\$1,758,321	\$1,647,443	\$1,883,305	\$2,232,314	6.15%	18.53%
Interest	832	\$1,039,312	\$1,031,718	\$1,039,342	\$998,412	-1.00%	-3.94%
Certified Salaries	110	\$154,514	\$150,909	\$156,095	\$139,944	-2.45%	-10.35%
Equipment	730	\$244,231	\$23,838	\$17,052	\$130,792	-14.45%	667.03%
Pre-2008 Object Code - Temporary Salaries	130	\$58,437	\$53,030	\$46,302	\$61,570	1.31%	32.97%
Repairs and Maintenance Services	430	\$32,306	\$46,679	\$32,093	\$43,461	7.70%	35.42%
Buildings	720	\$88,826	\$115,782	\$94,562	\$41,880	-17.14%	-55.71%
Teacher Retirement Fund, After 7-1-95	216	\$14,573	\$14,163	\$14,682	\$11,343	-6.07%	-22.74%
Social Security Certified	212	\$11,821	\$11,545	\$11,942	\$10,648	-2.58%	-10.83%
Social Security Noncertified	211	\$5,150	\$5,670	\$4,671	\$4,803	-1.73%	2.81%
Other Purchased Services	593	\$1,000	\$1,000	\$0	\$2,000	18.92%	NA
Operational Supplies	611	\$6,007	\$10,001	\$5,039	\$1,272	-32.17%	-74.76%
Non - Certified Salaries	120	\$8,887	\$21,088	\$14,759	\$1,210	-39.25%	-91.80%
Public Employees Retirement Fund	214	\$2,499	\$2,236	\$2,152	\$1,057	-19.35%	-50.87%
Teacher Retirement Fund, Prior to 7-1-95	215	\$448	\$443	\$489	\$957	20.90%	95.64%
Travel	580	\$825	\$286	\$244	\$271	-24.27%	11.38%
Textbooks	630	\$23,495	\$0	\$0	\$0	-100.00%	NA
Group Health Insurance	222	\$19	\$0	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$1,495	\$0	\$0	\$0	-100.00%	NA

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	Non Operational Total	\$3,452,166	\$3,135,832	\$3,322,730	\$3,681,933	1.62%	10.81%
	Grand Total	\$21,251,668	\$21,516,886	\$21,060,382	\$20,825,690	-0.50%	-1.11%